

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

September 19, 2001

RECORDATION NO. 21827-C FILED

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

SEP 19 '01 12:44 PM

SURFACE TRANSPORTATION BOARD

RE: Termination of Lease of Railroad Equipment dated August 28, 2001 by Helm Financial Corporation ("Lease Termination").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Chesapeake Specialty Products, Inc.
5055 North Point Boulevard
Baltimore, MD 21219

Equipment: 15 Open Top Hopper Railcars
HLMX 35178-35187
HCSX 4589, 4591, 4592 and 4593

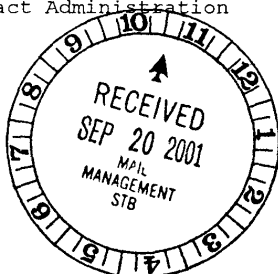
Please record this Lease Termination as a supplemental agreement to STB Recordation No. 21827 filed on December 19, 1994 at 3:45 PM, 21827-A filed on February 9, 2000 at 8:46 AM and 21827-B filed on March 30, 2001 at 11:54 AM. The filing fee of \$28,00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

Summary: Termination of Lease of Railroad Equipment dated August 28, 2001 by Helm Financial Corporation for 15 open top hopper railcars, HLMX 35178-35187; HCSX 4589, 4591, 4592 and 4593, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 21827.

Yours truly,


Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)



21827-C 1214

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 28, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Full Maintenance Lease Agreement dated as of April 9, 1998, as amended ("**Lease**"), with **Chesapeake Specialty Products, Inc.**, a Maryland corporation, with respect to the fifteen (15) railcars described in Schedule A attached hereto. The Lease and Amendments No. 2 and No. 3 thereto are on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("**STB**") under STB Recordation Numbers 21827 filed on December 19, 1994 at 3:45 PM, 21827-A filed on February 9, 2000 at 8:46 AM and 21827-B filed on March 30, 2001 at 11:54 AM, respectively.

The Lease was terminated on May 22, 2001. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

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SURFACE TRANSPORTATION BOARD

By

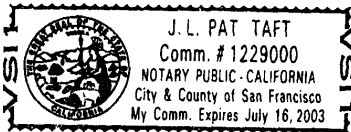
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On September 4, 2001, before me, J. L. Pat Taft, personally
appeared Barbara W. Wilson, Senior Vice President and Chief Financial
Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

_____ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/~~are~~ subscribed to the within
instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in
~~his~~/her/~~their~~ authorized capacity(~~ies~~), and that by ~~his~~/her/~~their~~
signature(s) on the instrument the person(s), or the entity upon behalf
of which the person(s) acted, executed the instrument.



Witness my hand and official seal.


SIGNATURE OF THE NOTARY

SCHEDULE A

Description of the Units:

Fifteen (15) open top hopper railcars.

Unit Numbers:

HLMX 35178-35187
HCSX 4588
HCSX 4589
HCSX 4591
HCSX 4592
HCSX 4593